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**UNITED STATES BANKRUPTCY COURT**  
**DISTRICT OF NEVADA**

In re:  WFI DEBTOR,  Debtor.	Case No.: BK-S-13-17588-LED Chapter 11 (Jointly Administered)
In re:  WFN DEBTOR,  Debtor.	Case No.: BK-S-13-17586-LED Chapter 11
In re:  GT DEBTOR,  Debtor.	Case No.: BK-S-13-17589-LED Chapter 11  Date: May 16, 2014 Time: 9:30 a.m.

**FIRST AND FINAL FEE APPLICATION OF HIGH RIDGE PARTNERS, INC. AS  
 FINANCIAL ADVISORS TO DEBTORS FOR ALLOWANCE OF COMPENSATION  
 FOR SERVICES RENDERED AND REIMBURSEMENT OF EXPENSES INCURRED**

High Ridge Partners, Inc. ("HRP"), financial consultants for WFI Debtor, a California corporation, f/k/a Western Funding Incorporated ("WFI"), WFN Debtor, a Nevada corporation, f/k/a Western Funding Inc. of Nevada, and GT Debtor, a Delaware limited liability company, f/k/a Global Track GPS, LLC (collectively, "Debtors"), debtors and debtors in possession,

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pursuant to sections 330 and 331 of title 11 of the United States Code (the “Bankruptcy Code”) and Rules 2002 and 2016 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), hereby submit its first and final application (the “Application”) seeking the allowance of compensation for services rendered and reimbursement of expenses incurred. This Application is made and based on the points and authorities herein and the exhibits hereto, the *Declaration of Michael Eber in Support of First and Final Fee Application of High Ridge Partners, Inc. as Financial Advisors to Debtors for Allowance of Compensation for Services Rendered and Reimbursement of Expenses Incurred* as submitted herewith, the papers and pleadings referenced herein and on file with the Court, judicial notice of which are respectfully requested, and any argument the Court may entertain at the time of the hearing on the Application.

#### Billing Summary

Fees Previously Requested	\$0.00
Fees Previously Allowed	\$0.00
Expenses Previously Requested	\$0.00
Expenses Previously Allowed	\$0.00
Total Fees & Expenses Previously Allowed	\$0.00
Retainer (As of Petition Date)	\$0.00
Total Fees Requested	\$460,453.50
Total Expenses Requested	\$58,777.82
<b>Total Fees &amp; Expenses Requested</b>	<b>\$519,231.32</b>
Total Fees Paid per Interim Compensation Order	\$182,970.15
Total Expenses Paid per Interim Compensation Order	\$32,444.54
Total Fees & Expenses Paid per Interim Comp. Order	\$215,414.69
Total Remaining Unpaid Fees	\$277,483.35
Total Remaining Unpaid Expenses	\$26,333.28
Total Remaining Unpaid Fees & Expenses	\$303,816.63
Total Hours Requested	1,688.7
Uncharged Travel Hours	120
Uncharged Travel Time Value	\$34,750.00
Blended Hourly Rate <sup>1</sup>	\$272.66

<sup>1</sup> Total Fees Requested of \$460,453.50 divided by Total Hours Requested of 1,688.7 = \$272.66.

### **Jurisdiction and Venue**

1. On September 4, 2013 (the "Petition Date"), Debtors filed their respective voluntary petitions for relief under chapter 11 of title 11 of the United States Code (the "Bankruptcy Code"), thereby commencing the above-captioned bankruptcy cases (the "Chapter 11 Cases"). Prior to the Effective Date (as hereinafter defined), Debtors continues to manage their companies and properties as debtors in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code. Debtors cases were jointly administered and an Official Committee of Unsecured Creditors (the "Committee") was appointed and retained counsel.

2. The Court has jurisdiction over this Application as a core proceeding pursuant to 28 U.S.C. § 157(b)(2)(B). Pursuant to LR 9014.2, Debtors consent to the entry of final orders and judgments by the bankruptcy judge if it is determined that the bankruptcy judge, absent the consent of the parties, cannot enter final orders or judgments in this matter consistent with Article III of the United States Constitution. Venue for Debtors' Chapter 11 Cases in this District is proper pursuant to 28 U.S.C. §§ 1408 and 1409.

3. This Application has been prepared in accordance with the *Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses Filed under 11 U.S.C. § 330 Adopted by the Executive Office for United States Trustees*, as referenced by the *Region 17 United States Trustee Guidelines*, Rule 2016 of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules"), and LR 2016.

### **Relief Requested**

4. This is HRP's first and final application for allowance of fees for services rendered and reimbursement of expenses incurred. By this Application, HRP seeks final approval of the allowance of compensation for services rendered in the amount of \$460,453.50 (the "Final Compensation Amount") and reimbursement for expenses incurred in the amount of \$58,777.82 for the period October 1, 2013 through March 31, 2014 (the "Compensation Period").<sup>2</sup> HRP further requests payment from Debtors of the Final Compensation Amount to

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<sup>2</sup> HRP will supplement this Application with any fees for services provided and expenses incurred for the period of April 1, 2014 through and including the Effective Date of Debtors' confirmed *First Amended Joint Plan of*

the extent it has not previously been paid. Currently, HRP is owed \$303,816.63.

### Background

5. On November 13, 2013, the Court entered an order authorizing Debtors to retain and employ HRP as its financial consultant *nunc pro tunc* to October 1, 2013 [ECF No. 307].

6. On November 13, 2013, the Court entered the *Order Granting Debtors' Motion for Administrative Order Establishing Procedures for Interim Monthly Compensation and Reimbursement of Expenses of Professionals* (the "Interim Fee Procedures Order") [ECF No. 309], thereby authorizing each professional retained in these cases, including HRP, to file and serve upon the parties identified therein (the "Notice Parties") monthly statements of fees and expenses (the "Monthly Fee Statements"). If no timely objection is filed prior to the expiration of the objection period of ten (10) days, the Interim Fee Procedures Order authorized Debtors to pay the professional an amount equal to eighty-five percent (85%) of the fees and one-hundred percent (100%) of the expenses requested in the monthly statement.

7. In accordance with the Interim Fee Procedures Order, HRP filed the following monthly statements (collectively, the "Monthly Statements") and was paid the following amounts as interim compensation and reimbursement for expenses:

a. On November 19, 2013, HRP, through Debtors' counsel, Larson & Zirzow, LLC ("L&Z"), filed and served its first monthly interim fee statement for the period from October 1, 2013 through and including October 31, 2013 (the "First Monthly Fee Period") [ECF No. 333] (the "First Monthly Fee Statement"). The First Monthly Fee Statement contained an error in the computation of the allowed fees. Subsequently, HRP, through Debtors' counsel L&Z, filed and served and amended first monthly fee statement on November 20, 2013 [ECF No. 343] illustrating fees in the amount of \$135,906.00 (less \$11,400.00, being 50% of travel time) and reimbursement of expenses in the amount of \$19,884.91. No objection to the First Monthly Fee Statement was filed. Accordingly, L&Z filed a certificate of no objection on December 3, 2013 [ECF No. 404]. Pursuant to

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*Liquidation Pursuant to Chapter 11 of the Bankruptcy Code* prior the hearing on this Application. HRP seeks the allowance and payment of such fees and expenses for April in addition to those set forth in this Application.

1 the Interim Fee Procedures Order, Debtors paid to HRP eighty-five percent (85%) of the  
2 fees incurred (\$105,830.10) and 100% of the expense reimbursement incurred  
3 (\$19,884.91) for the First Monthly Fee Period (total payment of \$125,715.01).

4 b. On December 16, 2013, HRP, through Debtors' counsel L&Z, filed and  
5 served its second monthly interim fee statement for the period from November 1, 2013  
6 through and including November 30, 2013 (the "Second Monthly Fee Period") [ECF No.  
7 528] (the "Second Monthly Fee Statement") illustrating fees in the amount of  
8 \$101,193.00 (less \$10,440.00, being 50% of travel time) and reimbursement of expenses  
9 in the amount of \$12,559.63. No objection to the Second Monthly Fee Statement was  
10 filed. Accordingly, L&Z filed a certificate of no objection on December 27, 2013 [ECF  
11 No. 594]. Pursuant to the Interim Fee Procedures Order, Debtors paid to HRP eighty-five  
12 percent (85%) of the fees incurred (\$77,140.05) and 100% of the expense reimbursement  
13 incurred (\$12,559.63) for the Second Monthly Fee Period (total payment of \$89,699.68).

14 c. On January 15, 2014, HRP, through Debtors' counsel L&Z, filed and  
15 served its third monthly interim fee statement for the period from December 1, 2013  
16 through and including December 31, 2013 (the "Third Monthly Fee Period") [ECF No.  
17 654] (the "Third Monthly Fee Statement") illustrating fees in the amount of \$124,030.00  
18 (less \$9,340.00, being 50% of travel time) and reimbursement of expenses in the amount  
19 of \$14,098.38. No objection to the Third Monthly Fee Statement was filed. Accordingly,  
20 L&Z filed a certificate of no objection on January 27, 2014 [ECF No. 697]. To date,  
21 Debtors have not paid HRP pursuant to the Interim Fee Procedures Order the eighty-five  
22 percent (85%) of the fees incurred (\$97,486.50) and 100% of the expense reimbursement  
23 incurred (\$14,098.38) for the Third Monthly Fee Period (total payment of \$111,584.88).  
24 HRP understands Debtors are awaiting receipt of funds from the sale of assets to cover  
25 the outstanding December professional fees.

26 d. On February 16, 2014, HRP, through Debtors' counsel L&Z, filed and  
27 served its fourth monthly interim fee statement for the period from January 1, 2014  
28 through and including January 31, 2014 (the "Fourth Monthly Fee Period") [ECF No.

725] (the “Fourth Monthly Fee Statement”) illustrating fees in the amount of \$78,438.50 (less \$3,570.00, being 50% of travel time) and reimbursement of expenses in the amount of \$10,903.24. No objection to the Fourth Monthly Fee Statement was filed. Accordingly, L&Z filed a certificate of no objection on February 26, 2014 [ECF No. 753]. To date, Debtors have not paid HRP pursuant to the Interim Fee Procedures Order the eighty-five percent (85%) of the fees incurred (\$63,638.23) and 100% of the expense reimbursement incurred (\$10,903.24) for the Fourth Monthly Fee Period (total payment of \$74,541.47). HRP understands Debtors are awaiting receipt of funds from the sale of assets to cover the outstanding December and January professional fees (rolling aggregate of \$186,126.35, exclusive of the holdback).

e. On March 17, 2014, HRP, through Debtors’ counsel L&Z, filed and served its fifth monthly interim fee statement for the period from February 1, 2014 through and including February 28, 2014 (the “Fifth Monthly Fee Period”) [ECF No. 790] (the “Fifth Monthly Fee Statement”) illustrating fees in the amount of \$36,508.00 (less \$0.00, being 50% of travel time, no travel in February 2014) and reimbursement of expenses in the amount of \$1,038.11. No objection to the Fifth Monthly Fee Statement was filed. Accordingly, L&Z filed a certificate of no objection on April 2, 2014 [ECF No. 819]. To date, Debtors have not paid HRP pursuant to the Interim Fee Procedures Order the eighty-five percent (85%) of the fees incurred (\$31,031.80) and 100% of the expense reimbursement incurred (\$1,038.11) for the Fifth Monthly Fee Period (total payment of \$32,069.91). HRP understands Debtors are awaiting receipt of funds from the sale of assets to cover the outstanding December, January and February professional fees (rolling aggregate of \$218,196.26, exclusive of the holdback).

8. HRP has not filed a monthly fee statement and accordingly was not paid interim compensation and reimbursement for expenses for the period from March 1, 2014 through and including March 31, 2014 (the “Sixth Monthly Fee Period” and together). During this period HRP rendered services in the amount of \$19,128.00 (less \$0.00, being 50% of travel time, no travel in March 2014) and incurred expenses in the amount of \$293.55. Debtors have not paid



HRP for its unfiled Sixth Monthly Fee Period. HRP is herein submitting its March 2014 fee statement concurrently with this Application, a copy of which is attached hereto as **Exhibit 7**. Furthermore, HRP understands Debtors are awaiting receipt of funds from the sale of the remaining estate assets to cover the outstanding December, January, February and March professional fees (rolling aggregate of \$234,748.61, exclusive of the holdback).

9. A summary of the Monthly Statements is set forth below:

<b>PAID MONTHLY FEE STATEMENTS</b>					
<b>Month(s)</b>	<b>Total Fees</b>	<b>Net Fees Less 50% Travel Discount</b>	<b>Fees Paid (85%)</b>	<b>Monthly Holdback Fees (15%)</b>	<b>Expenses Paid (100%)</b>
October 2013	\$135,906.00	\$124,506.00	\$105,830.10	\$18,675.90	\$19,884.91
November 2013	\$101,193.00	\$90,753.00	\$77,140.05	\$13,612.95	\$12,559.63
<b>Subtotal</b>	<b>\$237,099.00</b>	<b>\$215,259.00</b>	<b>\$182,970.15</b>	<b>\$32,288.85</b>	<b>\$32,444.54</b>
<b>OPEN (UNPAID) MONTHLY FEE STATEMENTS</b>					
<b>Month(s)</b>	<b>Total Fees</b>	<b>Net Fees Less 50% Travel Discount</b>	<b>Fees at 85%</b>	<b>Monthly Holdback Fees (15%)</b>	<b>Expenses at 100%</b>
December 2013	\$124,030.00	\$114,690.00	\$97,486.50	\$17,203.50	\$14,098.38
January 2014	\$78,438.50	\$74,868.50	\$63,638.23	\$11,230.28	\$10,903.24
February 2014	\$36,508.00	\$36,508.00	\$31,031.80	\$5,476.20	\$1,038.11
March 2014	\$19,128.00	\$19,128.00	\$16,258.80	\$2,869.20	\$293.55
<b>Subtotal</b>	<b>\$258,104.50</b>	<b>\$245,194.50</b>	<b>\$208,415.33</b>	<b>\$36,779.18</b>	<b>\$26,333.28</b>
<b>TOTAL</b>	<b>\$495,203.50</b>	<b>\$460,453.50</b>	<b>\$391,385.48</b>	<b>\$69,068.03</b>	<b>\$58,777.82</b>

10. Pursuant to the Interim Fee Procedures Order and the Monthly Fee Statements filed to date, HRP has received interim payments of fees in the aggregate amount of \$182,970.15 and \$32,444.54 for reimbursement of expenses for the Compensation Period and is owed the aggregate amount of fees of \$208,415.33 and \$26,333.28 for reimbursement of expenses for the same period. The aggregate holdback for this period was \$69,068.03. Thus HRP is owed fees and the reimbursement of expenses for the Compensation Period in aggregate of \$303,816.63.

11. The Interim Fee Procedures Order requires each professional to file with the Court and serve on the Notice Parties an application for approval and allowance of all compensation

and reimbursement of expenses sought in the monthly fee statements filed for the period ending December 31, 2013 and at one hundred twenty (120) day intervals thereafter.

### **Itemization and Categories of Services**

12. Itemized and detailed descriptions of the specific services rendered by HRP to Debtors during the Compensation Period are reflected on the monthly fee statements attached hereto as **Exhibits 1** through **Exhibit 6** (collectively, the "Monthly Fee Statements"). Each of the Monthly Fee Statements set forth the name of each professional rendering a service, the amount of time expended rendering each service, the date on which each service was rendered, a description of the service rendered, the total number of hours of services rendered in each category.

13. The services rendered by HRP during the Compensation Period have been segregated into thirteen (13) categories, and the aggregate amount of hours and fees sought by HRP for each of the aforesaid billing categories is summarized as follows:

<b>CATEGORY</b>	<b>Hours</b>	<b>FEES</b>
Case Administration / General	103.60	\$32,323.00
Fee Application / Client Billing	12.50	\$3,500.00
Billable Travel	240.00	\$69,500.00
Attendance at Court Hearings / Review Pleadings	76.30	\$23,196.50
Accounting	357.80	\$101,497.50
Bankruptcy Schedules	69.50	\$20,229.50
Monthly Court Reports / Semi-Annual Reports	26.30	\$8,152.00
Lease Analysis / Executive Contract Analysis	0.80	\$278.00
Employee Benefits / Pension / Insurance	5.40	\$1,526.00
Asset Analysis & Recovery	16.60	\$4,648.00
Sale of Assets	639.10	\$189,392.00
Secured Lenders / Cash Collateral	136.30	\$39,405.00
Creditors / Creditor's Committee	4.50	\$1,556.00
<b>TOTAL FEES</b>	<b>1,688.70</b>	<b>\$495,203.50</b>
Less: Billable Travel Discount @ 50%	(120.00)	(\$34,750.00)
<b>TOTAL FEES</b>	<b>1,568.70</b>	<b>\$460,453.50</b>

14. The time expended by each billing professional is set forth below and summarized as follows:



<u>Professional</u>	<u>Position</u>	<u>Hours</u>	<u>Hourly Rate</u>	<u>Total Fees</u>
Michael Eber	Partner	180.20	\$410.00	\$73,882.00
Joe Tedesco	Associate	129.50	\$315.00	\$40,792.50
Joe Tedesco	Associate	544.70	\$310.00	\$168,857.00
Michael Dudek	Associate	286.00	\$280.00	\$80,080.00
Michael Dudek	Associate	548.30	\$240.00	\$131,592.00
	<b>TOTAL:</b>	<b>1,688.70</b>		<b>\$495,203.50</b>
Less: Billable Travel Discount @ 50%		(120.00)		(34,750.00)
	<b>TOTAL:</b>	<b>1,568.70</b>		<b>\$460,453.50</b>

**Note:**

HRP revised its billable rates as of January 1, 2014.

The hourly rates listed above are customary and reasonable and are the same hourly rates charged to HRP's non-bankruptcy clients for various other matters.

15. There has been no duplication of services, either by partners or associates of HRP. When two or more professionals participated in any activity, such joint participation was necessary as a result of either the complexity of the problems involved or the need to familiarize each professional with the matters at issue so that each professional could perform further necessary work.

16. The foregoing tasks performed by HRP are divided in each of the listed categories and are summarized as follows:

Case Administration / General: This category includes all general Chapter 11 services provided to Debtors and any other services that cannot be more specifically categorized. These services include the following: general corporate work related to Debtors' operations; communications with principals and Debtors' counsel regarding Debtor's books and records, management and operations; preparation of general status updates and reports and summaries of same; management and organization of case documents and files; and general case management, planning and strategy. HRP spent 103.60 hours of professional time on the foregoing services for which HRP is seeking compensation in the amount of \$32,323.00.

<b>Case Administration / General</b>			
<u>Professional</u>	<u>Position</u>	<u>Hours</u>	<u>Compensation Sought</u>
Michael Eber	Partner	21.20	\$8,692.00
Joe Tedesco	Associate	37.50	\$11,707.00
Michael Dudek	Associate	44.90	\$11,924.00
<b>Total</b>		<b>103.60</b>	<b>\$32,323.00</b>

Fee Application / Client Billing: This category includes the review of time entries and client invoices and the preparation of fee applications. HRP spent 12.50 hours of professional time on the foregoing services. Said services have a value of \$3,500.00, for which HRP is seeking compensation.

<b>Fee Application / Client Billing</b>			
<u>Professional</u>	<u>Position</u>	<u>Hours</u>	<u>Compensation Sought</u>
Michael Eber	Partner	0.00	\$0.00
Joe Tedesco	Associate	0.00	\$0.00
Michael Dudek	Associate	12.50	\$3,500.00
<b>Total</b>		<b>12.50</b>	<b>\$3,500.00</b>

Billable Travel: This category includes the billable travel to Debtors' offices consistent with HRP's internal policy whereby only travel in excess of one hour is billed and the total billable travel is reduced by fifty percent (50%) when billed to the client. HRP spent 240.00 hours of professional billable time on the foregoing services. Said services have a value of \$69,500.00, for which HRP is seeking compensation of \$34,750.00 pursuant to HRP's internal policies and discount of travel by fifty percent (50%).

<b>Billable Travel</b>			
<u>Professional</u>	<u>Position</u>	<u>Hours</u>	<u>Compensation Sought</u>
Michael Eber	Partner	24.00	\$9,840.00
Joe Tedesco	Associate	104.00	\$32,300.00
Michael Dudek	Associate	112.00	\$27,360.00
<b>Subtotal</b>		<b>240.00</b>	<b>\$69,500.00</b>
Less: Billable Travel Discount @ 50%		(120)	(34,750.00)
<b>Total</b>		<b>120.00</b>	<b>\$34,750.00</b>

Attendance at Court Hearings / Review Pleadings: This category includes all work relating to attendance and testimony regarding litigation against Debtors as well as the review and commentary on pleadings. HRP spent 76.30 hours of professional billable time on the foregoing services. Said services have a value of \$23,196.50, for which HRP is seeking compensation.

<b>Attendance at Court Hearings / Review Pleadings</b>			
<u>Professional</u>	<u>Position</u>	<u>Hours</u>	<u>Compensation Sought</u>
Michael Eber	Partner	14.20	\$5,822.00
Joe Tedesco	Associate	30.70	\$9,546.50
Michael Dudek	Associate	31.40	\$7,828.00
<b>Total</b>		<b>76.30</b>	<b>\$23,196.50</b>

Accounting: This category includes the following: review, reconciliation and recording of all cash receipts and disbursements, reconciliation of all bank accounts, review of check registers and disbursements for weekly operating expenses; development of templates and reports to account for same, review and restatement of financial information for analysis or use in budgeting or preparation of reports. HRP spent 357.80 hours of professional time on the foregoing services. Said services have a value of \$101,497.50, for which HRP is seeking compensation.

<b>Accounting</b>			
<b><u>Professional</u></b>	<b><u>Position</u></b>	<b><u>Hours</u></b>	<b><u>Compensation Sought</u></b>
Michael Eber	Partner	8.50	\$3,485.00
Joe Tedesco	Associate	179.10	\$55,692.50
Michael Dudek	Associate	170.20	\$42,320.00
<b>Total</b>		<b>357.80</b>	<b>\$101,497.50</b>

Bankruptcy Schedules: This category includes the following: acquisition and accumulation of financial reports and data for the relevant time periods; review and analysis of same, preparation of the bankruptcy schedules, communications with Debtors' counsel and Debtors' principals and personnel regarding information required for schedules and issues related to obtaining information; work with Debtors' counsel and personnel in preparation and format of schedule information; review all schedules and required information for accuracy and compliance with requirements; and all other services related to the preparation and filing of the schedules and required information. HRP spent 69.50 hours of professional time on the foregoing services. Said services have a value of \$20,229.50, for which HRP is seeking compensation.

<b>Bankruptcy Schedules</b>			
<b><u>Professional</u></b>	<b><u>Position</u></b>	<b><u>Hours</u></b>	<b><u>Compensation Sought</u></b>
Michael Eber	Partner	0.00	\$0.00
Joe Tedesco	Associate	46.00	\$14,329.50
Michael Dudek	Associate	23.50	\$5,900.00
<b>Total</b>		<b>69.50</b>	<b>\$20,229.50</b>

Monthly Court Reports: This category includes all work related to the preparation and review of the monthly operating reports and quarterly reports. The preparation of the monthly operating reports includes the accumulation and categorization of the monthly cash receipts and disbursements by category, and the month end cash balances. The quarterly reports set forth the disbursements by quarter and the fees payable to the US Trustee with respect to same. HRP spent 26.30 hours of professional time on the foregoing services. Said services have a value of \$8,152.00, for which HRP is seeking compensation.

<b>Monthly Court Reports</b>			
<u>Professional</u>	<u>Position</u>	<u>Hours</u>	<u>Compensation Sought</u>
Michael Eber	Partner	0.00	\$0.00
Joe Tedesco	Associate	24.40	\$7,648.00
Michael Dudek	Associate	1.90	\$504.00
<b>Total</b>		<b>26.30</b>	<b>\$8,152.00</b>

Lease Analysis / Executory Contracts: This category includes all work relating to the analysis of certain leases related to office equipment; compilation of lease and executory contract documents; discussions with counsel regarding the assumption and rejection of executory contracts, and lease payment review and scheduling. HRP spent 0.80 hours of professional time on the foregoing services. Said services have a value of \$278.00, for which HRP is seeking compensation.

<b>Lease Analysis / Executive Contract</b>			
<u>Professional</u>	<u>Position</u>	<u>Hours</u>	<u>Compensation Sought</u>
Michael Eber	Partner	0.30	\$123.00
Joe Tedesco	Associate	0.50	\$155.00
Michael Dudek	Associate	0.00	\$0.00
<b>Total</b>		<b>0.80</b>	<b>\$278.00</b>

Employee Benefits / Pension / Insurance: This category includes all work relating to the various inquiries and follow-up with respect to Debtor's insurance policies and the termination of employee benefit plans (*i.e.*, health insurance, 401(k), etc.). HRP spent 5.40 hours of professional time on the foregoing services. Said services have a value of \$1,526.00, for which HRP is seeking compensation.

<b>Employee Benefits / Pension / Insurance</b>			
<u>Professional</u>	<u>Position</u>	<u>Hours</u>	<u>Compensation Sought</u>
Michael Eber	Partner	0.00	\$0.00
Joe Tedesco	Associate	0.40	\$126.00
Michael Dudek	Associate	5.00	\$1,400.00
<b>Total</b>		<b>5.40</b>	<b>\$1,526.00</b>

Asset Analysis & Recovery: This category includes all work relating to the review of the recovery and repossession reports for account collateral (vehicles), analysis and discussions regarding loan data tapes and the categorization of accounts by deficiency rates and other applicable industry and historical company policy metrics and review and analysis of the gross finance receivable balances and charge-offs. HRP spent 16.60 hours of professional time on the foregoing services. Said services have a value of \$4,648.00, for which HRP is seeking compensation.

<b>Asset Analysis &amp; Recovery</b>			
<u>Professional</u>	<u>Position</u>	<u>Hours</u>	<u>Compensation Sought</u>
Michael Eber	Partner	0.00	\$0.00
Joe Tedesco	Associate	0.00	\$0.00
Michael Dudek	Associate	16.60	\$4,648.00
<b>Total</b>		<b>16.60</b>	<b>\$4,648.00</b>

Sale of Assets: This category includes all work relating to the liquidation and sale of Debtors' assets in this Chapter 11 case. These services include discussions and meetings with interested parties, preparation of periodic reporting, updates and discussions with the secured lender, the secured lender's counsel and the unsecured creditors committee's counsel; periodic sale and marketing reports and updates, supporting work, financial reporting and discussions with Debtors' investment banker FTI Consulting, Inc. and Amherst Consulting, LLC; reporting and compilation of the formula based sale price, review and analysis of the consumer finance receivables; review and commentary on the stock purchase agreements and asset purchase agreements, participation in calls and meetings with interested parties; preparation of the assets and reporting to facilitate a sale; preparation for and attendance at the auction; identification and



preparation of schedules of the remaining accounts post close of the main portfolio sale, acting as liaison between management, marketing representative and interested parties regarding the remaining accounts (charge-off accounts / excluded assets) for sale; follow-up with interested parties and assist in parties due diligence, work with restructuring counsel on all letters of intent and purchase agreement regarding the excluded assets. HRP spent 639.80 hours of professional time on the foregoing services. Said services have a value of \$189,588.00, for which HRP is seeking compensation.

<b>Sale of Assets</b>			
<u>Professional</u>	<u>Position</u>	<u>Hours</u>	<u>Compensation Sought</u>
Michael Eber	Partner	92.60	\$37,966.00
Joe Tedesco	Associate	196.30	\$61,002.00
Michael Dudek	Associate	350.20	\$90,424.00
<b>Total</b>		<b>639.10</b>	<b>\$189,392.00</b>

Secured Lenders / Cash Collateral: This category includes all work relating to the execution of the cash collateral agreement and discussions and reporting to the Secured Lender and its counsel. These services include discussions with the secured lender, secured lender's counsel and Debtors' counsel; preparation of reports and budgets and other deliverables to secured lender; preparation of weekly and monthly reporting packages and updates; preparation of collateral reports and collateral and portfolio analysis. HRP spent 136.30 hours of professional time on the foregoing services. Said services have a value of \$39,405.00, for which HRP is seeking compensation.

<b>Secured Lenders / Cash Collateral</b>			
<u>Professional</u>	<u>Position</u>	<u>Hours</u>	<u>Compensation Sought</u>
Michael Eber	Partner	16.60	\$6,806.00
Joe Tedesco	Associate	55.30	\$17,143.00
Michael Dudek	Associate	64.40	\$15,456.00
<b>Total</b>		<b>136.30</b>	<b>\$39,405.00</b>

Creditors Committee: This category includes all work relating to requests from the Creditors Committee for reports and/or updates regarding the operations and liquidation of assets of Debtors. These services include discussions and meetings with the unsecured creditor committee's counsel and preparation of reports and budgets and other deliverables to the creditors committee. HRP spent 4.50 hours of professional time on the foregoing services. Said services have a value of \$1,556.00, for which HRP is seeking compensation.

<b>Creditors / Creditors Committee</b>			
<u>Professional</u>	<u>Position</u>	<u>Hours</u>	<u>Compensation Sought</u>
Michael Eber	Partner	2.80	\$1,148.00
Joe Tedesco	Associate	0.00	\$0.00
Michael Dudek	Associate	1.70	\$408.00
<b>Total</b>		<b>4.50</b>	<b>\$1,556.00</b>

17. HRP respectfully states that the fees and expense reimbursement sought herein are reasonable given the nature, extent and value of the services rendered, the quality and skill which the situation required, and the costs of comparable services in other cases under Chapter 11 and that time has been fairly and properly expended.

18. No agreement exists between HRP and any third party for the sharing of compensation received by HRP in this case, except as allowed by section 504 of the Bankruptcy Code and Bankruptcy Rule 2016 with respect to sharing of compensation among members of HRP.

#### Expenses

19. During the Compensation Period, HRP incurred expenses in connection with its services consisting of: airfare, hotel, cab fare, meals, car rental, rental car fuel, parking and conference call charges. An itemization of expenses is set forth in the Monthly Fee Statements. HRP requests \$58,777.82 for reimbursement for expenses. Such expenses were reasonable and necessary and thus HRP should be permitted to be reimbursed for those expenses.

#### Notice

20. In accordance with the Interim Fee Procedures Order, notice of this Application

has been given to: Larson & Zirzow, LLC, Lionel Sawyer & Collins, Chapman & Cutler, LLP, Schwartz & McPherson Law Firm, the Office of the United States Trustee, and any parties who have filed an appearance in these Chapter 11 Cases and requested such notice.

**Conclusion**

WHEREFORE, Debtors respectfully requests that the Court enter an order as follows:

A. Allowing and approving final compensation to HRP on a final basis in the amount of \$460,453.50 for services rendered and \$58,777.82 for reimbursement of expenses incurred for an aggregate amount of \$519,231.32 during the Compensation Period;

B. Approving the prior disbursements to HRP on a final basis in the amount of \$182,970.15 for services rendered and \$32,444.54 for reimbursements of expenses incurred for an aggregate amount of \$215,414.69 during the Compensation Period;

C. Authorizing and approving Debtors to pay HRP the amount of \$208,415.33 for services rendered and unpaid, \$69,068.03 for payment of the fifteen percent (15%) monthly holdback amount of fees unpaid and \$26,333.28 for expenses incurred and unpaid as final compensation that has not previously been paid for an aggregate amount of \$303,816.63 due and owing to HRP for the Compensation Period; and

D. Granting such other and further relief as the Court deems just and proper.

DATED: April 15, 2014.

HIGH RIDGE PARTNERS, INC.

By: /s/ Michael J. Eber  
One of its Principals

LARSON & ZIRZOW, LLC

By: /s/ Matthew C. Zirzow  
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